

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

FY 2005	RIVER HEIGHTS CITY	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS
PART I	TAX REVENUES	Amount	Amount
	<b>Property Taxes</b>		
1.1	Property taxes - (All property taxes not separately listed below.)	T01	
1.2	Property Taxes - Debt Service	T01	
1.3	Property Taxes - RDA Increment	T01	
1.4	Property Taxes - Library	T01	
1.5	Property Taxes - Delinquent	T01	
2	Fee in lieu	T01	
	<b>Local Sales Taxes</b>		
3.1	General sales tax - Local option	T09	
3.2	Highway improvement sales tax	T19	
3.3	Resort community sales tax	T19	
3.4	Resort plus sales tax	T19	
3.5	Energy sales and use tax	T19	
3.6	Transient room tax	T19	
3.7	Public transit sales tax (UC 59-12-501)	T19	
3.8	Other - specify	T19	
	<b>Franchise Tax</b>		
4.1	Telephone franchise tax	T15	
4.2	Cable TV franchise tax	T15	
4.3	Water franchise tax	T15	
4.4	Sewer franchise tax	T15	
4.5	Other - Specify	T15	
	<b>Licenses, Fees and Permits</b>		
5.1	Business license fees	T99	
5.2	Building permit fees	T99	
5.3	Other licenses, permits & taxes - Specify	T99	
		2,592	
PART II	<b>REVENUES - Other than tax and intergovernmental revenues</b>		
	<b>Utility Sales Revenue / User Fees</b>		
1.1	Water supply system	A91	
1.2	Electric power system	A92	
1.3	Gas supply system	A93	
1.4	Transit or bus system	A94	
	<b>Other Sales and Service Revenue</b>		
2.1	Sewer charges	A80	
2.2	Storm drainage	A80	
		5,792	
			102,001
PART II	<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>		
2.3	Garbage collection / street cleaning	A81	
		Amount	Amount
		88,687	

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3.1	Parks and recreation charges	A61	5,196	A61					
3.2	Airports - Include rentals and gross sales of gas and oil	A01		A01					
3.3	Parking facilities, lots & meters	A60		A60					
3.4	Hospital charges received	A36		A36					
3.5	Cemeteries	A03		A03					
3.6	Municipal housing rental projects (gross)	A50		A50					
3.7	Special police services	A89	12,637	A89					
4.1	Impact fees	A88	12,540	A88					
4.2	Connection fees	A89		A89					
4.3	Plan check fees	A89		A89					
4.4	Zoning & subdivision fees	A88		A88					
4.5	Sale of maps & publications	A88		A88					
5	Other miscellaneous fees	A88		A88					
<b>Special Assessments</b>									
6.1	Street cuts and public improvements	U01		U01					
6.2	Sidewalk & curb repairs	U01		U01					
6.3	Street lighting charges - Lighting districts	U01		U01					
6.4	Other special improvement & service	U01		U01					
<b>Fines and Forfeitures (Circuit Court)</b>									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	5,120	U99					
7.2	Parking ticket revenue	U99		U99					
<b>Fines (Justice Court)</b>									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
8.2	Parking ticket revenue	U99		U99					
<b>Interest, Rents and Royalties</b>									
9	Interest earnings	U20		U20					
10	Rents and royalties	U40	4,519	U40					9,269
<b>Miscellaneous</b>									
11	Other miscellaneous revenue - Specify	U99	992	U99					
12	Proceeds from bond issues	NR		NR					
13	Receipts from sale of real property	U11		U11					
<b>GOVERNMENTAL FUNDS</b>									
			(a)	(b)	(c)	(d)	(e)	(f)	
			From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly	
<b>PART III INTERGOVERNMENTAL REVENUE</b>									
1	General support	C30		D30		C30		D30	
2	Public safety grants	C89		D89		C89		D89	
3	Streets and highways / C Roads	C46	42,721	D46		C46		D46	
4	Community development	C50		D50		C50		D50	
5	Liquor funds	C89	496	D89		C89		D89	
<b>ENTERPRISE FUNDS</b>									
			(a)	(b)	(c)	(d)	(e)	(f)	
			From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly	
<b>PART III INTERGOVERNMENTAL REVENUE</b>									
1	General support	C30		D30		C30		D30	
2	Public safety grants	C89		D89		C89		D89	
3	Streets and highways / C Roads	C46	42,721	D46		C46		D46	
4	Community development	C50		D50		C50		D50	
5	Liquor funds	C89	496	D89		C89		D89	

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6	Intergovernmental service contracts	C88	D88	B88	C89	D89	B89
7	Other - Specify	C89	D89	B89	C89	D89	B89
			6,968				

  

PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE		GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
<b>Governmental Administration</b>							
1.1	Financial administration	E23	G23	E23	F23	G23	
1.2	Judicial / courts	E25	G25	E25	F25	G25	
1.3	Legal / attorney	E25	G25	E25	F25	G25	
1.4	General municipal buildings	E31	G31	E31	F31	G31	
1.5	Central administration	E29	G29	E29	F29	G29	
1.6	Planning and zoning	E29	G29	E29	F29	G29	
1.7	Economic development	E38	G38	E38	F38	G38	
<b>Public Safety</b>							
2.1	Police	E42	G42	E42	F42	G42	
2.2	Fire	E24	G24	E24	F24	G24	
2.3a	Ambulance / paramedic - Use this line if the services are part of the fire department.	E24	G24	E24	F24	G24	
2.3b	Ambulance / paramedic - Use this line if the services are not part of the fire department.	E32	G32	E32	F32	G32	
2.4	Corrections / Jail	E05	G05	E05	F05	G05	
2.5	Protective inspection and regulation	E66	G66	E66	F66	G66	
<b>Environment and Housing</b>							
3.1	Sewer	E80	G80	E80	F80	G80	
3.2	Storm drainage	E80	G80	E80	F80	G80	
3.3	Solid waste management	E81	G81	E81	F81	G81	
3.4	Recycling programs	E81	G81	E81	F81	G81	
3.5	Housing & community development	E50	G50	E50	F50	G50	
3.6	Redevelopment agencies	E50	G50	E50	F50	G50	
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>							
		Current Operation Direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current Operation Direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
3.7	Parks and recreation programs (not addressed below.)	E61	G61	E61	F61	G61	
3.8	Cultural & community events	E61	G61	E61	F61	G61	
3.9	Golf courses	E61	G61	E61	F61	G61	
3.10	Rodeo grounds & equestrian parks	E61	G61	E61	F61	G61	
3.11	Cemeteries	E03	G03	E03	F03	G03	
3.12	Libraries	E52	G52	E52	F52	G52	

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<b>Transportation</b>									
4.1	Roads & streets - maintenance and construction - See instructions	E44	F44	G44	E44	F44	G44		
4.2	Other road and street maintenance - including snow removal	E44	F44	G44	E44	F44	G44		
4.3	Sidewalk, curb, & gutter	E44	F44	G44	E44	F44	G44		
4.4	Street lighting	E44	F44	G44	E44	F44	G44		
4.5	Engineering	E01	F01	G01	E01	F01	G01		
4.6	Municipal airports	E01	F01	G01	E01	F01	G01		
4.7	Parking facilities	E01	F01	G01	E01	F01	G01		
<b>Health</b>									
5.1	Own hospitals	E36	F36	G36	E36	F36	G36		
5.2	Other hospitals	E36	F36	G36	E36	F36	G36		
5.3	Health (other than hospitals)	E32	F32	G32	E32	F32	G32		
<b>Interest on Debt</b>									
6.1	Interest on debt - Water supply system	191			191				
6.2	Interest on debt - Electric power system	192			192				
6.3	Interest on debt - Gas supply system	193			193				
6.4	Interest on debt - Transit or bus system	194			194				
6.5	Interest on debt - All other interest	189			189				
<b>Utilities</b>									
7.1	Water supply system	E91	F91	G91	E91	F91	G91		
7.2	Electric power system	E92	F92	G92	E92	F92	G92		
7.3	Gas supply system	E93	F93	G93	E93	F93	G93		
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94		
<b>All Other Expenditures</b>									
8.1	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89		
			27,091						
<b>PART IV DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)</b>									
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>				
		Current Operation	Construction	Purchase of equipment, land, and existing structures	Current Operation	Construction	Purchase of equipment, land, and existing structures		
8.2	All other expenditures - See instructions - Specify	(a)	(b)	(c)	(d)	(e)	(f)		
		E89	F89	G89	E89	F89	G89		
8.3	All other expenditures - See instructions - Specify	E89	F89	G89	E89	F89	G89		
<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>									
		<b>GOVERNMENTAL FUNDS</b>			<b>ENTERPRISE FUNDS</b>				
1	Fire	L24	M24		L24	M24			
2	Highways	L44	M44		L44	M44			
		Paid to State	Paid to Other Governments		Paid to State	Paid to Other Governments			
			16,470						

## Utah Municipalities

### Fiscal Year Ended June 30, 2005

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<b>PART VIII</b>	<b>CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>		Reserves held for redemption of long-term debt	Unexpended proceeds from sale of bond issues held pending disbursement	All other funds except employee retirement funds	
	Cash and investments held at end of fiscal year	W01	102,084	W31	W61	503,636
<b>PART IX</b>	<b>RATES</b>	<b>GOVERNMENTAL FUNDS</b>				
	1. Energy Sales & Use Tax Rate		5%			
	2. Cable TV Franchise Tax Rate		5%			
	3. Telephone Franchise Tax Rate		5%			
		<b>ENTERPRISE FUNDS</b>				

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Remarks:

**PART X Data supplied by:**

Name (Please print)  
**STEVE MISENER**

Date  
5/2/2006

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2005 Version

Include with audit report submitted to:

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Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

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